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CITIZENS SUMMARY

Findings in the audit of the Fourth Judicial Circuit, City of Tarkio Municipal Division

Accounting Controls and Procedures

The municipal division does not adequately segregate accounting duties or perform adequate supervisory reviews of accounting records. The Court Administrator performs all duties related to the collection and disbursement of fines, court costs, and bonds with no supervisory review. The Court Administrator does not always timely deposit receipts and does not reconcile the composition of receipts (cash, check, or money order) to the composition of deposits. Our review of deposits for the year ended March 31, 2014, identified 13 instances when receipts were held approximately 2 weeks before being deposited, and 2 instances when receipts were held approximately 3 weeks before being deposited. Section IV.C of the Municipal Court Operating Order requires the Court Administrator to deposit municipal division receipts on a daily basis, or when the amount on hand reaches \$100.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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